

SECOND REGULAR SESSION

SENATE BILL NO. 826

95TH GENERAL ASSEMBLY

INTRODUCED BY SENATOR GRIESHEIMER.

Read 1st time January 25, 2010, and ordered printed.

TERRY L. SPIELER, Secretary.

4650S.011

AN ACT

To repeal section 321.552, RSMo, and to enact in lieu thereof one new section relating to the imposition of a sales tax by ambulance and fire protection districts in certain counties.

Be it enacted by the General Assembly of the State of Missouri, as follows:

Section A. Section 321.552, RSMo, is repealed and one new section enacted in lieu thereof, to be known as section 321.552, to read as follows:

321.552. 1. Except in any county of the first classification with over two hundred thousand inhabitants, or any county of the first classification without a charter form of government and with more than seventy-three thousand seven hundred but less than seventy-three thousand eight hundred inhabitants; or any county of the first classification without a charter form of government and with more than one hundred eighty-four thousand but less than one hundred eighty-eight thousand inhabitants; or [any county with a charter form of government with over one million inhabitants; or] any county with a charter form of government with over two hundred eighty thousand inhabitants but less than three hundred thousand inhabitants, the governing body of any ambulance or fire protection district may impose a sales tax in an amount up to one-half of one percent on all retail sales made in such ambulance or fire protection district which are subject to taxation pursuant to the provisions of sections 144.010 to 144.525, RSMo, provided that such sales tax shall be accompanied by a reduction in the district's tax rate as defined in section 137.073, RSMo. The tax authorized by this section shall be in addition to any and all other sales taxes allowed by law, except that no sales tax imposed pursuant to the provisions of this section shall be effective unless the governing body of the ambulance or fire protection

EXPLANATION—Matter enclosed in bold-faced brackets [thus] in this bill is not enacted and is intended to be omitted in the law.

19 district submits to the voters of such ambulance or fire protection district, at a
20 municipal or state general, primary or special election, a proposal to authorize
21 the governing body of the ambulance or fire protection district to impose a tax
22 pursuant to this section.

23 2. The ballot of submission shall contain, but need not be limited to, the
24 following language:

25 "Shall (insert name of ambulance or fire protection district)
26 impose a sales tax of (insert amount up to one-half) of one percent
27 for the purpose of providing revenues for the operation of the (insert
28 name of ambulance or fire protection district) and the total property tax levy on
29 properties in the (insert name of the ambulance or fire protection
30 district) shall be reduced annually by an amount which reduces property tax
31 revenues by an amount equal to fifty percent of the previous year's revenue
32 collected from this sales tax?

33 ☐ YES ☐ NO

34 If you are in favor of the question, place an "X" in the box opposite "YES". If you
35 are opposed to the question, place an "X" in the box opposite "NO".

36 3. If a majority of the votes cast on the proposal by the qualified voters
37 voting thereon are in favor of the proposal, then the sales tax authorized in this
38 section shall be in effect and the governing body of the ambulance or fire
39 protection district shall lower the level of its tax rate by an amount which reduces
40 property tax revenues by an amount equal to fifty percent of the amount of sales
41 tax collected in the preceding year. If a majority of the votes cast by the qualified
42 voters voting are opposed to the proposal, then the governing body of the
43 ambulance or fire protection district shall not impose the sales tax authorized in
44 this section unless and until the governing body of such ambulance or fire
45 protection district resubmits a proposal to authorize the governing body of the
46 ambulance or fire protection district to impose the sales tax authorized by this
47 section and such proposal is approved by a majority of the qualified voters voting
48 thereon.

49 4. All revenue received by a district from the tax authorized pursuant to
50 this section shall be deposited in a special trust fund, and be used solely for the
51 purposes specified in the proposal submitted pursuant to this section for so long
52 as the tax shall remain in effect.

53 5. All sales taxes collected by the director of revenue pursuant to this
54 section, less one percent for cost of collection which shall be deposited in the

55 state's general revenue fund after payment of premiums for surety bonds as
56 provided in section 32.087, RSMo, shall be deposited in a special trust fund,
57 which is hereby created, to be known as the "Ambulance or Fire Protection
58 District Sales Tax Trust Fund". The moneys in the ambulance or fire protection
59 district sales tax trust fund shall not be deemed to be state funds and shall not
60 be commingled with any funds of the state. The director of revenue shall keep
61 accurate records of the amount of money in the trust and the amount collected in
62 each district imposing a sales tax pursuant to this section, and the records shall
63 be open to inspection by officers of the county and to the public. Not later than
64 the tenth day of each month the director of revenue shall distribute all moneys
65 deposited in the trust fund during the preceding month to the governing body of
66 the district which levied the tax; such funds shall be deposited with the board
67 treasurer of each such district.

68 6. The director of revenue may make refunds from the amounts in the
69 trust fund and credit any district for erroneous payments and overpayments
70 made, and may redeem dishonored checks and drafts deposited to the credit of
71 such district. If any district abolishes the tax, the district shall notify the
72 director of revenue of the action at least ninety days prior to the effective date of
73 the repeal and the director of revenue may order retention in the trust fund, for
74 a period of one year, of two percent of the amount collected after receipt of such
75 notice to cover possible refunds or overpayment of the tax and to redeem
76 dishonored checks and drafts deposited to the credit of such accounts. After one
77 year has elapsed after the effective date of abolition of the tax in such district,
78 the director of revenue shall remit the balance in the account to the district and
79 close the account of that district. The director of revenue shall notify each
80 district of each instance of any amount refunded or any check redeemed from
81 receipts due the district.

82 7. Except as modified in this section, all provisions of sections 32.085 and
83 32.087, RSMo, shall apply to the tax imposed pursuant to this section.

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